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March 26, 2012

Marlene H. Dortch, Secretary
Federal Communications Commission
Office of the Secretary
445 12th Street, S.W.
Washington, DC 20554

Re: **Phone to Korea, Inc.**
PIU Certification Pursuant to 47 C.F.R. § 64.5001(c)
WC Docket No. 05-68

Dear Ms. Dortch:

On behalf of Phone to Korea, Inc. ("Phone to Korea"), attached please find the company's redacted, non-confidential Percentage of Interstate Usage Officer Certification ("PIU Officer Certification") for October 1, 2011 - December 31, 2011 (Q4-2011).

The unredacted, confidential version of the PIU Officer Certification was submitted under separate cover, along with a request for confidential treatment pursuant to section 0 459 of the Commission's rules

Should you have any questions regarding this filing, please do not hesitate to contact the undersigned

Respectfully submitted,

/s/

Christopher A. Canter
On behalf of Phone to Korea, Inc.

PUBLIC VERSION
REDACTED FOR INSPECTION

Phone to Korea Inc.
OFFICER CERTIFICATION PURSUANT TO 47 C.F.R. § 64.5001(c)
WC DOCKET NO. 05-68

I, Kevin Bae, certify, under penalty of perjury, that I am an officer of Phone to Korea, Inc. ("Phone to Korea"), and that I am authorized to make this certification on the company's behalf. I further certify that the statements in this certification are correct to the best of my knowledge, information, and belief.

For the reasons stated herein, Phone to Korea has complied with the applicable reporting requirements described in 47 C.F.R. § 64.5001, and is in full compliance with the FCC's PIU reporting regulations.

Phone to Korea has complied with the reporting requirements described in 47 C.F.R. § 64.5001 (a), by providing the required reports to those carriers from which it purchased transport services during October 1, 2011 - December 31, 2011 (Q4-2011).

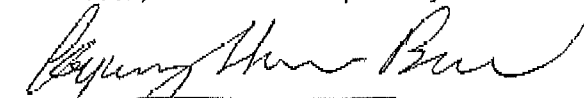
The company's percentages of total intrastate, interstate, and international calling card minutes for October 1, 2011 - December 31, 2011 (Q4-2011) are as follows:

Intrastate	REDACTED
Interstate	REDACTED
International	REDACTED

The company's percentages of total prepaid calling card service revenues (excluding revenue from prepaid calling cards sold by, to, or pursuant to contract with the Department of Defense ("DoD") of a DoD entity) attributable to interstate and international calls for October 1, 2011 - December 31, 2011 (Q4-2011) are as follows:

Interstate	REDACTED
International	REDACTED

Finally, Phone to Korea is contributing to the Federal Universal Service Fund based on the reported information, to the extent required by United States law and all applicable FCC regulations.



Kevin Bae
President & CEO